



DEPARTMENT OF THE TREASURY

2 CFR Part 1000

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Technical Amendment

AGENCY: Department of the Treasury.

ACTION: Final rule; technical amendment.

SUMMARY: This technical amendment makes nonsubstantive corrections in the Department's conforming regulations under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

DATES: Effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

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SUPPLEMENTARY INFORMATION: On January 27, 2016 (81 FR 4573), the Department adopted as a final rule the Office of Management and Budget's (OMB) regulations for all Federal award-making agencies, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minor deviations to make the Uniform Guidance consistent with existing Department policy. Treasury's regulations are codified at 2 CFR part 1000.

On August 13, 2020 (85 FR 49506), OMB adopted revisions to the Uniform Guidance. Among other things, in the final rule, OMB redesignated 2 CFR 200.336 as 2 CFR 200.337. This change results in an incorrect section numeration and cross-reference in the Department's regulations that is corrected in this technical amendment.

List of Subjects in 2 CFR Part 1000

Accounting, Administrative practice and procedure, Auditing, Audit requirements, Cost principles, Cooperative agreements, Grant programs, Reporting and recordkeeping requirements.

Accordingly, the Treasury Department amends 2 CFR part 1000 as follows:

Title 2—Grants and Agreements

Chapter X—Department of Treasury

**PART 1000—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES,
AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS**

1. The authority citation for part 1000 continues to read as follows:

Authority: 5 U.S.C. 301; 31 U.S.C. 301; 2 CFR part 200.

§ 1000.336 [Redesignated as § 1000.337]

2. Redesignate § 1000.336 as § 1000.337 and revise it to read as follows:

§ 1000.337 Access to records.

The right of access under 2 CFR 200.337 shall not extend to client information held by attorneys or federally authorized tax practitioners under the Low Income Taxpayer Clinic program.

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